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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BBA Degree Examination, November 2017

BBVB07 – Accounting for Management

(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

Part A

Answer all ten questions, Each carries 1 Mark

Choose the correct answer

1. Management accounting is also known as

(a) Price level accounting	(b) historical cost accounting
(b) Decision accounting	(d) None of these
2. Margin of safety is the difference between sales and

(a) Break-even sales	(c) Total cost
(b) Profit	(d) Fixed cost
3. costs are partly fixed and partly variable.

(a) Sunk cost	(c) Semi variable
(b) Fixed	(d) None of these
4. The ideal current ratio is considered to be

(a) 1.2	(c) 2
(b) 1	(d) 4
5. Increase in the amount of prepaid expenses result in

(a) Increase in cash	(c) Decrease in cash
(b) No flow of fund	(d) None of these

Fill up the blanks:

6. Income from investment is a cash flow from activities.
7. is the graphic presentation of break-even analysis.
8. Only information is recorded in accounting.
9. Preparation of fund flow statement is
10. At BEP, contribution is equal to

(10 x 1 = 10 Marks)

Part B

Answer any Eight Questions, Each carries Two Marks

11. Define Marginal Cost.
12. What is a cash flow statement?
13. What is financial analysis?
14. Define Management Accounting.
15. What is Du Pont Chart?
16. What is a responsibility centre?
17. What is current ratio?
18. What is horizontal analysis?
19. What is meant by schedule of changes in working capital?
20. State the difference between contribution and profit.

(8 x 2 = 16 M)

Part C

Answer any Six Questions, Each carries Four Marks

21. What are the functions of Management Accounting?
22. What is Ratio Analysis? State the importance of ratio analysis.
23. Explain the benefits of implementing Activity based costing.
24. The following information of a company is given:

Current Ratio 2.5 : 1, Acid Test Ratio 1.5 : 1, Current Liabilities Rs. 50,000.

Find out;

(a) Current Assets (b) Liquid Assets (c) Inventory

25. From the following information, prepare a comparative income statement of Y Ltd

Particulars	2016	2017
Sales	120% of cost of goods sold	150% of cost of goods sold
Cost of goods sold	Rs 20,00,000	Rs 25,00,000
Indirect expenses	10% of gross profit	10% of gross profit
Rate of income tax	50% of net profit before tax	50% of net profit before tax

26. PQ Company presents the following information and you are required to calculate funds from operation:

Profit and Loss Account

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Operating Expenses	1,00,000	By Gross Profit	2,00,000
To Depreciation	40,000	By Gain on sale of Plant	20,000
To Loss on sale of Land	10,000		
To Advertisement			
Suspense A/c	5,000		
To Discount allowed to			
Customers	500		
To Discount on issue of			
shares written off	500		
To Goodwill	12,000		
To Net Profit	52,000		
Total	2,20,000	Total	2,20,000

27. Calculate cash from operating activities from the following under indirect method:

Particulars	31.03.2016	31.03.2017
Debtors	85,000	48,000
Bills Receivables	40,000	81,000
General Reserve	1,72,000	2,07,000
Wages outstanding	26,000	8,000
Salaries paid	8,000	10,000
Goodwill	70,000	60,000
Profit and Loss Account	60,000	65,000

28. Sale of a product amounts to 200 units per month at Rs.10 per unit. Fixed overhead cost is Rs. 400 per month and variable cost is Rs. 6 per unit. There is a proposal to reduce prices by 10 per cent. Calculate present and future P/V ratio. How many units must be sold to earn the present total profits?

(6 x 4 = 24 Marks)

Part D
Answer any Two Questions, Each carries Fifteen Marks

29. "Marginal Costing is essentially a technique of cost analysis and cost presentation". Discuss the statement with reference to the application, merits and limitations of marginal costing.

30. The following schedule shows the balance sheet in condensed form of X Ltd. at the end of the year 2017.

Liabilities	01.04.2016	31.03.2017	Assets	01.04.2016	31.03.2017
Sundry creditors	51,500	48,000	Cash & Bank	45,000	40,000
Outstanding expenses	6,500	6,000	Sundry Debtors	33,500	28,000
8% Debentures	45,000	35,000	Temporary investments	55,000	37,000
Depreciation fund	20,000	22,000	Prepaid expenses	500	0
Reserve for contingencies	30,000	30,000	Stock in trade	41,000	0
Profit & Loss A/c	8,000	11,500	Land & Buildings	75,000	0
Capital	1,15,000	1,15,000	Machinery	26,000	0
Total	2,76,000	2,67,500	Total	2,76,000	2,67,500

Additional information:

- 10% dividend was paid in cash.
- New Machinery for Rs. 15,000 was purchased but old machinery costing Rs. 60,000 was sold for Rs. 2,000, accumulated depreciation was Rs. 3,000
- Rs. 10,000 8% Debentures were redeemed by purchase from open market @ 105 for a debenture of Rs. 100
- Rs. 18,000 investments were sold at book value.

You are required to prepare Cash Flow Statement.

31. From the following details, prepare the Balance Sheet of X Ltd. The term turnover ratio refers to cost of sales and the term stock refers to closing stock.

- | | |
|--|---------------|
| (a) Sales for the year | Rs. 20,00,000 |
| (b) G/P ratio | 25% |
| (c) Current ratio | 1.5 |
| (d) Acid test ratio | 1.25 |
| (e) Stock turnover ratio | 15 |
| (f) Debtors collection period | 1 ½ months |
| (g) Turnover of fixed assets | 1.5 |
| (h) Ratio of reserves to share capital | 1/3 |
| (i) Fixed assets to net worth | 5/6 |

(2 x 15 = 30)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BBA Degree Examination, November 2017

BBVB08 – Business Research Methods

(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

PART – I

Answer all questions.

Each question carries 1 mark each

1. Probability sampling is also known as _____ sampling.
(a) Chance (b) non-random (c) restricted (d) none of these
2. _____ is the most common measure of central tendency.
(a) Mode (b) Medium (c) Mean (d) range
3. _____ Research deals with practical problem.
(a) Basic (b) exploratory (c) applied (d) Experimental
4. The term _____ is used to indicate measuring of something.
(a) Scaling (b) ratio (c) rating (d) none of these
5. Plan of study of a researcher is called the _____.
(a) Research design (b) research methods (c) research procedure (d) research probl
6. Probability sampling is also known as _____ sampling.
7. When the study is related with more than 2 variables it is termed as _____ analysis.
8. _____ Questionnaire contains definite concrete and direct questions.
9. _____ research is a study of past records and other information with a view to discover the trends in the past.
10. _____ is the middle value in the distribution when it is arranged in descending or ascending order.

(10 x 1 = 10 marks)

PART – II

Answer any 8 questions.

Each question carries 2 marks each

11. What is market analysis?
12. What is a histogram?
13. What are the principles of tabulation?
14. What is a research report?
15. What is simulation?
16. What is a ratio scale?
17. What do you mean by theory building?
18. What is secondary analysis?
19. What do you mean by exploratory research?
20. What are trend studies?

(8 x 2 = 16 marks)

PART – III

Answer any 6 questions .

Each question carries 4 marks each

21. What are the important stages in report writing?
22. What are the merits of questionnaire?
23. What are the merits of census survey?
24. What are the principles of tabulation?
25. What is a non-sampling error?
26. What are the difference between basic research and applied research?
27. What are the precaution to be taken by the business research and applied research?
28. What are the main objectives of exploratory research?

(6 x 4 = 24 marks)

PART – IV

Answer any 2 questions .

Each question carries 15 marks each

29. Business research is intended to find out things about business matters in a systematic way. Explain the different phases of business research?
30. Explain the stages of preparing a research report?
31. What is measurement scales? Explain different types of measurement scales used in research?

(2 x 15 = 30 marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BBA Degree Examination, November 2017

BBVB09 – Emerging Trends in Management

(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 8

Part I

Answer all questions. Each question carries one mark.

I. Choose the most appropriate answer:

1. TAV in supply chain management stand for:

a. Total Asset Valuation	b. Total Asset Visibility.
c. Total Asset Velocity	d. Total Asset Value.
2. Activities should be planned and executed through th entire processes of logistics in such a manner the total cost of logistic is kept to minimum. This is

a. System Concept	b. Total Cost Concept
c. Minimum Cost Concept	d. System and Cost concept
3. ----- is the point at which ordering cost and carrying cost will be minimum.

a. Optimum Level	b. Reorder Level
c. ABC level	d. EOQ
4. Inbound Logistic is also known as -----

a. Physical Supply	b. Physical Distribution
c. Integrated Logistic	d. Inward Logistic
5. Costs incurred for uncovering defects is a ----- cost.

a. Failure Cost	b. Default Cost
c. Appraisal Cost	d. Prevention Cost

II. Fill in the blanks:

6. Total Quality Concept is introduced by -----
7. SQA stands for -----
8. ----- enables the supply chain partners to share vital information
9. ----- package refers to putting several related products in one package.
10. ----- describes what a company wants to be in the future.

(10 x 1 = 10 Marks)

Part II

Answer any eight questions. Each question carries 2 marks.

11. Define Supply Chain.
12. What External Failure Cost?
13. What are the benefits of a good vision statement?
14. What is Business Logistics?
15. List out the qualities of an ideal customer service.
16. Write a note on ERP system.
17. What is Fourth Party Logistic?
18. What is Customer Service Management?
19. What is mission?
20. What is Ishikawa Diagram?
21. Who are the Internal Customers?

(8 x 2 = 16 Ma

Part III

Answer any six questions. Each question carries four marks

21. What are the steps to be taken to improve the performance of logistics?
22. Which are the factors to be considered while formulating a procurement strategy?
23. What are the steps in aggregate planning?
24. Compare and contrast Logistic management and Supply chain Management.
25. Who are the Quality Gurus? What are their major contributions in the field quality management?
26. What are the principles of Quality Management?
27. Explain the concept of Effectiveness and Efficiency.
28. Write a note on integrated Logistics. What are the operating objectives of Integrated Logistics?

(6 x 4 = 24 M

Part IV

Answer any two questions.

Each question carries 15 marks

29. Discuss briefly the various Models of TQM.
30. What do you mean by Logistics? What are the important elements of Logistics?
31. Supply Chain Management is made up of eight key processes. List out and explain.

(2 x 15 = 30

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BBA Degree Examination, November 2017

BBVB10- Indian Financial System

(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

PART I**Choose the correct answer. Each question carries 1 mark.**

1. The unsecured promissory note issued by credit worthy companies to procure fund is known as:
 - a. Commercial bill.
 - b. Adhoc bill
 - c. Commercial paper
 - d. CBLOs
2. Money lend for a period more than 14 days but less than 31 days is:
 - a. Call money
 - b. Notice money
 - c. Term money
 - d. Term deposit
3. The first bank to set up merchant banking in India was;
 - a. SBI
 - b. City bank
 - c. ANZ Grindlays bank
 - d. Canara bank
4. The process of converting illiquid assets into liquid assets is:
 - a. Factoring
 - b. forfaiting
 - c. Securitisation
 - d. Dematerialisation
5. Life insurance business nationalized in the year:
 - a. 1956
 - b. 1972
 - c. 1969
 - d. 1982

Fill in the blanks. Each question carries 1 mark

6. Primary market is also known as.....
7. The speculator of stock market who struggles to meet his commitment is.....
8. IDBI was established in the year.....
9. Promoter of mutual fund is known as
10. 'Nifty' is the index of Stock exchange.

(10 x 1 = 10 marks)

PART II

Answer any eight questions. Each question carries 2 marks.

11. Define the term 'Dematerialisation'.
12. Define leasing.
13. What is 'STRIPS'?
14. Differentiate between financial asset and physical asset.
15. Expand the following: a. SMERA b. ALBM
16. What is Speculation?
17. What is mean by loan syndication?
18. Define 'Certificates of Deposit'.
19. List out the types of marine insurance?
20. What is Offer for sale?

(8 x 2 = 16 marks)

PART III

Answer any six questions. Each question carries 4 marks.

21. Distinguish between primary market and secondary market.
22. Briefly explain the developmental institutions in India.
23. "SEBI is the watch dog of Indian capital market"- Comment.
24. Define Depository System. Describe the benefits offered by depository system.
25. Define Credit rating. Explain various credit rating institutions in India.
26. Describe various money market instruments?
27. Briefly explain the regulatory mechanism in Indian financial system.
28. Distinguish between debit card and credit card.

(6 x 4 = 24 marks)

PART IV

Answer any two questions. Each carries 15 marks.

29. Define financial system. Describe recent developments in Indian financial system.
30. Discuss the various methods of floating public issue of securities?
31. Define Merchant banking. Briefly explain the functions of merchant banks in India.

(2 x 15 = 30 marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BBA Degree Examination, November 2017

BBVB11- Investment Management

(2015 Admission onwards)

Max. Time: 3 hours

Max. Marks: 80

PART- I**OBJECTIVE QUESTIONS****Answer all questions. Each carry 1 mark.****A. Fill in the blanks**

1. _____ are binding agreement to buy or sell an asset at a specific price on a specific date.
2. Exchange Traded Fund are essentially _____ that are listed and traded on exchange like stock
3. _____ type of risk is avoidable through proper diversification.
4. The change in the deviation of trend is known as _____
5. _____ model is a theoretical framework for analysis of risk and return and their inter-relationships.

B. Multiple choice questions.

6. The first Indian depository in India
 - a) NSDL
 - b) NSE
 - c) SHCIL
 - d) None of the above.
7. The periodic repetition of investment process is
 - a) Portfolio evaluation
 - b) Portfolio construction
 - c) Portfolio revision
 - d) Portfolio analysis.
8. The analysis which is less concerned why price is moving, rather than admit that price moves in a particular direction.
 - a) Fundamental analysis
 - b) Statistical analysis
 - c) Technical analysis
 - d) None of these.
9. These contracts are standardised and traded in stock exchange.
 - a) Forward
 - b) Futures
 - c) Option
 - d) None of these.
10. Modern portfolio theory was introduced by
 - a) Charles Dow,
 - b) Eugene Fame
 - c) Markowitz
 - d) William Sharpe.

(10 x 1=10 Marks)

PART-II

Short Answer Question. Answer any EIGHT
Each question carry 2 marks

11. What are stock charts?
12. What is debenture? How it is different from bond?
13. What is security market line?
14. What is expected return?
15. What do you mean by capital market?
16. What is a stock market index?
17. What is risk -return trade off?
18. What is interest rate risk?
19. What is an efficient frontier?
20. What is an AMC?

(8 x 2=16 Marks)

PART-III

Short Essay Questions. Answer any SIX
Each question carries 4 marks each

21. Discuss Capital Asset Pricing Model.
22. State the differences between futures and forward contract.
23. Distinguish between investment and speculation.
24. Explain the advantages of technical analysis.
25. Discuss the structure of capital market.
26. Explain different sources of risk.
27. Explain the salient feature of exchange traded fund
28. Explain the characteristic of option contract.

(6 x 4=24 Marks)

PART-IV

Essay Questions. Answer any TWO. Each carries 15 marks.

29. "Fundamental analysis provides an analytical framework for rational investment decision making". Explain.
30. How does stock exchange function? Discuss the recent changes that have taken place in trading?
31. What do you mean by mutual fund? Discuss the need for mutual fund.

(2 x 15=30 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Fifth Semester BBA (Open Course) Degree Examination, November 2017
BBVD01- E- Commerce
 (2015 Admission onwards)

Max. Time: 2 hours

Max. Marks: 40

Part A

Answer all questions
Each question carries 1 mark

1. E-commerce is not suitable for
 - a. Sale/ Purchase of expensive jewellery
 - b. Sale/ Purchase of branded cloths
 - c. Sale/ Purchase of mobile phone
 - d. Online job searching
2. EPS means _____
 - a. Enterprise Planning System
 - b. Electronic Payment System
 - c. Electronic Purchasing System
 - d. None of these
3. Interconnecting multiple computer across short distance is _____
4. SCM stands for _____ (4x1 = 4 Marks)

Part B

Answer any five questions
Each question carries 2 marks

5. What is protocol?
6. What is antivirus?
7. What is B2B E-commerce?
8. Define E-commerce.
9. What is Encryption?
10. What is e-cash?
11. Who are the participants of SCM? (5 x 2 = 10 Marks)

Part C

Answer any four questions
Each question carries 4 marks

12. What are the Differences between debit cards and credit cards?
13. Explain the main participants of internet payment processing system?
14. Write a note on Business to Consumer model.
15. Explain Biometrics. What are its components?
16. Distinguish between traditional commerce and e-commerce?
17. What are the problems and challenges of e-commerce? (4 x 4 = 16 Marks)

Part D

Answer any one question
The question carries 10 marks

18. Explain various Business models in e-business with examples.
19. What are the security issues on electronic payment system? How these can be managed?

(1 x 10 = 10 Marks)